

REQUEST FOR RECORDS RETENTION SCHEDULE
To be submitted to the Records Management Division
Hall of Records Commission

SCHEDULE
NO. 1-64

PAGE
NO. 1.

1. Requesting Agency

KENT COUNTY

2. Division or Bureau of Requesting Agency

TREASURER

3. Authorization Requested (Check only one of the squares below).

☒ A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

☐ B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

☐ C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4.
Item
No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

1. BONDS AND COUPONS

Dates: 1936 - 1949
Quantity: 2 cubic feet
File Arrangement: Chronological
Disposable Amount: 2 cubic feet

Bonds and coupons issued by the County for schools and public roads. All have been redeemed. Bonds and coupons since 1949 are in the County Commissioners' office.

RECOMMENDATION: DESTROY ACCUMULATION BY FIRE.

APPROVED
HALL OF RECORDS COMMISSION

7. Agency, Division or Bureau Representative

Signature

Title

Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

10/5/56
Date

Archivist

OCT 8

Date

Secretary

Hall of Records
CommissionREQUEST FOR RECORDS RETENTION SCHEDULE
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6. Recommendation
of Hall of Records
and Board of Public
Works.1. CASH RECEIPTS BOOK

Dates: 1924 - -

Quantity: 2 cubic feet

File Arrangement: Chronological

Annual Accumulation: Less than $\frac{1}{4}$ cubic foot

Audit: Annual outside audit and State audit

A record of all cash received by the Treasurer each month entered from the Daily Cash Book. The Cash Receipts Book and the Disbursements Book are the Treasurer's final books of account.

RECOMMENDATION: RETAIN PERMANENTLY.

2. DISBURSEMENTS BOOK

Dates: 1924 - -

Quantity: 8 cubic feet

File Arrangement: Chronological

Annual Accumulation: Less than $\frac{1}{4}$ cubic foot

Audit: Annual outside audit and State audit

A record of all money disbursed by the Treasurer. Entries are made from the checks which he issues, and each entry shows date, payee, check number, total amount payable, and bank upon which drawn. The Disbursements Book and the Cash Receipts Book are the Treasurer's final books of account.

RECOMMENDATION: RETAIN PERMANENTLY.

APPROVED
HALL OF RECORDS COMMISSION

7. Agency, Division or Bureau Representative

Signature

Title

Date

Schedule Authorized as Indicated in Col. 6 by Hall of
Records Commission.Disposal Authorized as Indicated in Col. 6 by Board of
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Archivist

OCT 8 1956

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3.	<p><u>DAILY CASH BOOKS</u></p> <p>Dates: 1892 - - Quantity: 12 cubic feet File Arrangement: Chronological Annual Accumulation: Less than $\frac{1}{4}$ cubic foot Disposable Amount: 11 cubic feet Audit: Annual outside audit and State audit</p> <p>Daily entries show all money received by the Treasurer, broken down into money received for the State and money received for the county. Monthly totals are recorded in the permanent Cash Receipts Book.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.</p>	<p>1955</p> <p>APPROVED HALL OF RECORDS COMMISSION</p>
4.	<p><u>CANCELED CHECKS AND BANKING RECORDS</u></p> <p>Dates: 1931 - - Quantity: 21 cubic feet Annual Accumulation: $1\frac{1}{2}$ cubic feet Disposable Amount: 17 cubic feet Audit: Annual outside audit and State audit.</p> <p>This item includes canceled checks, checkbooks and stubs, deposit slips, bank statements, bank books and adding machine tapes. Records of all checks and bank balances are maintained in the permanent Disbursements Book. Bank balances are also recorded in the Minutes of the County Commissioners.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.</p>	
5.	<p><u>TAX ROLL</u></p> <p>Dates: 1890 - - Quantity: 35 cubic feet File Arrangement: Annual by district Annual Accumulation: 2 cubic feet Disposable Amount: 27 cubic feet Audit: Annual outside audit and State audit</p> <p>Each year a new Tax Roll is made up from information in the Assessment Books. The Roll is made, together with the Tax Bill, on an addressograph machine, and entries show name and address of taxpayer, assessments for County and State purposes, and County, State, and total taxes. When payment is made the date thereof is posted from the Office Copy of the Tax Bill. If a payment is not made, a record is entered in the Insolvencies Book of the County Commissioners. Property not redeemed and subject to tax sale is</p>	<p>APPROVED BY BOARD OF PUBLIC WORKS</p> <p>OCT 18 1956</p> <p><i>James C. ...</i> SECRETARY</p>

REQUEST FOR RECORDS RETENTION SCHEDULE
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recorded in Tax Sale Books kept both by the Treasurer and the County Commissioners. All three of these books are permanent records. The statute of limitations for collection of taxes is four years (Section 210, Article 81, Annotated Code of Maryland, 1951 Edition).

RECOMMENDATION: RETAIN FOR FIVE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

TAX BILL FILE

Dates: 1915 - -
Quantity: 55 cubic feet
File Arrangement: Annual and Chronological by date of payment
Annual Accumulation: 3 cubic feet
Disposable Amount: 46 cubic feet
Audit: Annual outside audit and State audit

Tax Bills are typed on a printed form with an addressograph machine at the same time the Tax Roll is made, and contain exactly the same information as the Tax Roll. An original and three copies are prepared as follows:

1. Billing Original: Sent to taxpayer and presented by him with payment.
2. Delinquent Notice Copy: Sent to taxpayer after end of current tax year if taxes are still unpaid.
3. Office Copy: Retained in office as record of account; when payment is made this copy is stamped "paid" and the date of payment is shown. The date of payment is then posted to the Tax Roll.
4. Receipt Copy: Given to Payor as his receipt, if he so requests.

The Billing Original, Delinquent Notice Copy, and Receipt Copy are considered non-record within the meaning of the statute governing non-record material (Art. 41, Sec. 155, Annotated Code of Maryland, 1951 Edition). The recommendation below applies only to the Office Copy. The present form was preceded by a combination bill and receipt showing assessment, tax, and interest for both State and county taxes and name of taxpayer. A stub retained in the office showed the same information.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

TAX SALE BOOK

Dates: 1944 - -
Quantity: $\frac{1}{2}$ cubic foot (1 volume)

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OCT 8 1956

Cont.

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Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

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File Arrangement: Chronological
Annual Accumulation: Less than $\frac{1}{4}$ cubic foot
Audit: Annual outside audit and State audit

Contains a record of property sold or intended to be sold for non-payment of taxes. Entries show certificate number, district, person assessed, person sold to, amount of assessment, amount due, tax year, amount of purchase price, and remarks. Similar information is kept in the Tax Sale Book of the County Commissioners.

RECOMMENDATION: RETAIN PERMANENTLY.

8.

LICENSE TAX ACCOUNT

Dates: 1955 - -

Quantity: Less than $\frac{1}{4}$ cubic foot

File Arrangement: Chronological

Annual Accumulation: Less than $\frac{1}{4}$ cubic foot

Audit: Annual outside audit and State audit

Each year automobile license applications are sent by the Department of Motor Vehicles to owners of cars registered in Maryland. Owners who pay for their tags in Kent County complete the applications and turn them in with the license fees to the County Treasurer. The Treasurer uses the License Tag Account form to forward the applications and money to the Department of Motor Vehicles.

The License Tag Account is prepared in triplicate, the original and first copy going to the Department of Motor Vehicles and the second copy remaining with the Treasurer. Entries show date, serial number, license number, name and address of owner, amount collected, total amount collected, check number or money order number, tag inventory, and signature of Treasurer.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER AND THEN DESTROY.

9.

LICENSE APPLICATION STUBS

Dates: 1942 - -

Quantity: 4 cubic feet

File Arrangement: Alphabetical

Annual Accumulation: 1 cubic foot

Disposable Amount: 2 cubic feet

When the Department of Motor Vehicles receives the automobile license application forwarded with the License Tag Account, a stub is torn from the application and returned to the Treasurer with the share of the license fees going to the County and incorporated towns therein. Data on the stub is posted to the Automobile Book, and the stub is then filed for reference purposes in alphabetical

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OCT 8 1955

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6. Recommendation of Hall of Records and Board of Public Works.

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No.

order by name of owner. This file is kept in the office for one year and is not used thereafter.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

10.

AUTOMOBILE BOOK

Dates: 1944 - -

Quantity: 6 cubic feet

File Arrangement: Chronological

Annual Accumulation: $\frac{1}{2}$ cubic foot

Disposable Amount: $4\frac{1}{2}$ cubic feet

Audit: Annual outside audit and State audit

The Automobile Book is at present used to break down automobile license fees into portions for the State, county and incorporated towns. Entries are made from the License Stubs, and show date, name and address of taxpayer, make and year of car, tax money apportioned to the State, county, Chestertown, Rock Hall, Betterton, and Galena, and the total tax.

Prior to 1947 the Automobile Books were used as Tax Rolls for the collection of automobile taxes, which until then was handled entirely by the County Treasurer.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

11.

CORRESPONDENCE

Dates: 1932 - -

Quantity: $\frac{1}{2}$ cubic foot

File Arrangement: Alphabetical by subject

Annual Accumulation: Less than $\frac{1}{4}$ cubic foot

Disposable Amount: $\frac{1}{2}$ cubic foot

Correspondence connected with the work of the Treasurer's office.

RECOMMENDATION: RETAIN FOR THREE YEARS; THEN REMOVE AND RETAIN PERMANENTLY ALL MATERIAL OF ADMINISTRATIVE OR LEGAL VALUE AND DESTROY ALL OTHER MATERIAL.

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[Signature]